HAWAIʻI COMMUNITY COLLEGE
PROGRAM ANNUAL REVIEW REPORT

ACCOUNTING

Date: Dec 28, 2015

Review Period
July 1, 2014 to June 30, 2015

Initiator: Robert Yamane
Writer(s): Joel Peralto

Program/Unit Review at Hawaiʻi Community College is a shared governance responsibility related to strategic planning and quality assurance. Annual and 3-year Comprehensive Reviews are important planning tools for the College’s budget process. This ongoing systematic assessment process supports achievement of Program/Unit Outcomes. Evaluated through a college-wide procedure, all completed Program/Unit Reviews are available to the College and community at large to enhance communication and public accountability. Please see http://hawaii.hawaii.edu/program-unit-review/
Part I. Review of Program Data

Go to the Annual Reports for Program Data (ARPD) website linked below and review the data for your program.

http://www.hawaii.edu/offices/cc/arpd/

### Part I: Program Quantitative Indicators

#### Overall Program Health: Cautionary

**Majors Included:** ACC  
**Program CIP:** 52.0302

#### Demand Indicators

<table>
<thead>
<tr>
<th>Demand Indicator</th>
<th>Program Year</th>
<th>Demand Health Call</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 New &amp; Replacement Positions (State)</td>
<td>264 221 181</td>
<td></td>
</tr>
<tr>
<td>2 *New &amp; Replacement Positions (County Prorated)</td>
<td>27 17 19</td>
<td></td>
</tr>
<tr>
<td>3 *Number of Majors</td>
<td>82 82 70</td>
<td></td>
</tr>
<tr>
<td>3a Number of Majors Native Hawaiian</td>
<td>35 32 25</td>
<td></td>
</tr>
<tr>
<td>3b Fall Full-Time</td>
<td>55% 62% 54%</td>
<td></td>
</tr>
<tr>
<td>3c Fall Part-Time</td>
<td>45% 38% 46%</td>
<td></td>
</tr>
<tr>
<td>3d Fall Part-Time who are Full-Time in System</td>
<td>2% 3% 1%</td>
<td></td>
</tr>
<tr>
<td>3e Spring Full-Time</td>
<td>54% 53% 40%</td>
<td></td>
</tr>
<tr>
<td>3f Spring Part-Time</td>
<td>46% 47% 60%</td>
<td></td>
</tr>
<tr>
<td>3g Spring Part-Time who are Full-Time in System</td>
<td>1% 1% 2%</td>
<td></td>
</tr>
<tr>
<td>4 SSH Program Majors in Program Classes</td>
<td>819 906 672</td>
<td></td>
</tr>
<tr>
<td>5 SSH Non-Majors in Program Classes</td>
<td>942 717 651</td>
<td></td>
</tr>
<tr>
<td>6 SSH in All Program Classes</td>
<td>1,761 1,623 1,323</td>
<td></td>
</tr>
<tr>
<td>7 FTE Enrollment in Program Classes</td>
<td>59 54 44</td>
<td></td>
</tr>
<tr>
<td>8 Total Number of Classes Taught</td>
<td>35 34 33</td>
<td></td>
</tr>
</tbody>
</table>

#### Efficiency Indicators

<table>
<thead>
<tr>
<th>Efficiency Indicator</th>
<th>Program Year</th>
<th>Efficiency Health Call</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 Average Class Size</td>
<td>16.8 15.9 13.4</td>
<td></td>
</tr>
<tr>
<td>10 *Fill Rate</td>
<td>66.7% 61.8% 51.8%</td>
<td></td>
</tr>
<tr>
<td>11 FTE BOR Appointed Faculty</td>
<td>2 3 3</td>
<td></td>
</tr>
<tr>
<td>12 *Majors to FTE BOR Appointed Faculty</td>
<td>41 27.3 23.1</td>
<td></td>
</tr>
<tr>
<td>13 Majors to Analytic FTE Faculty</td>
<td>21.1 21.9 19.6</td>
<td></td>
</tr>
<tr>
<td>13a Analytic FTE Faculty</td>
<td>3.9 3.7 3.6</td>
<td></td>
</tr>
<tr>
<td>14 Overall Program Budget Allocation</td>
<td>$233,888 $270,678 Not Yet Reported</td>
<td></td>
</tr>
<tr>
<td>14a General Funded Budget Allocation</td>
<td>$211,971 $227,993 Not Yet Reported</td>
<td></td>
</tr>
<tr>
<td>14b Special/Federal Budget Allocation</td>
<td>$1,149 $34 Not Yet Reported</td>
<td></td>
</tr>
<tr>
<td>14c Tuition and Fees</td>
<td>$20,768 $42,651 Not Yet Reported</td>
<td></td>
</tr>
<tr>
<td>15 Cost per SSH</td>
<td>$133 $167 Not Yet Reported</td>
<td></td>
</tr>
<tr>
<td>16 Number of Low-Enrolled (&lt;10) Classes</td>
<td>2 3 8</td>
<td></td>
</tr>
</tbody>
</table>

*Data element used in health call calculation

#### Effectiveness Indicators

<table>
<thead>
<tr>
<th>Effectiveness Indicator</th>
<th>Program Year</th>
<th>Effectiveness Health Call</th>
</tr>
</thead>
<tbody>
<tr>
<td>17 Successful Completion (Equivalent C or Higher)</td>
<td>66% 66% 68%</td>
<td></td>
</tr>
<tr>
<td>18 Withdrawals (Grade = W)</td>
<td>42 31 33</td>
<td></td>
</tr>
<tr>
<td>19 *Persistence Fall to Spring</td>
<td>78% 74.4% 70.1%</td>
<td></td>
</tr>
</tbody>
</table>
Part II. Analysis of the Program

Based on the ARPD data in Part 1, analyze the Program in terms of Demand, Efficiency, and Effectiveness. Include significant Program actions (e.g., new certificates, stop out, gain/loss of positions) and results of prior year's action plan. Include analysis of any Perkin's Core Indicator(s) for which the Program's goal was not met. Also discuss any trends or other factors (internal/external) affecting the Program and analyze other Program changes or information not included elsewhere.

ARPD Indicators:
Demand: As HawCC’s Institutional Researcher has indicated in the training for this report, “The UHCC IPRC have made changes to the calculations for both the Demand and Efficiency health calls that will affect your program.” The ACC program’s number of majors in relation to county jobs available actually has risen since the previous year’s “Healthy” status, in spite of the drop in number of majors by 4% (82 to 70). Therefore, the program believes that the UHH IPRC’s revised calculations are primarily responsible for the “Unhealthy” Demand status, but is not an accurate reflection of the program’s true Demand status. The slight drop in the number of majors is most likely due to the improvement in the local economy, which has dropped enrollment College-wide.

Efficiency: Again, as HawCC’s Institutional Researcher has indicated in the training for this report, “The UHCC IPRC have made changes to the calculations for both the Demand and Efficiency health calls that will affect your program.” The program’s fill rate has dropped by 17%, and average class size has dropped by a comparable 16%. The program believes that the “Cautionary” health call status primarily is due to the UHCC IPRC change in calculations. In addition, enrollment drops are due to improvements in the local economy and drop in overall College enrollments. Throughout these changes, the program has maintained its total number of sections as much as possible, cutting sections only when extremely low enrollment occurs. However, some of the lower enrollment sections (lower than 10) are required for students to achieve their CA or AAS degree.

Effectiveness: The program graduated a higher number and percentage of students in 2014-15 than in the three previous years, leading to a health call of “Healthy.”

Overall: The primary explanation for this year’s overall call as “Cautionary” is the change in calculations by UHCC IPRC, not an actual change in the program’s Demand, Efficiency, and Effectiveness. Based on the long-term history of the program, we believe the program is very strong and that the slight enrollment downturn is not significant in the long term and will return to higher levels as the economy provides more incentive for students to return to college.

Significant Program actions: Accounting lost a faculty member who had long been a major contributor to the program and our students. This had a major on the program and we still are seeking her replacement in 2015-16.

Action Plan for 2014-15:

1. “Develop a mechanism for tracking students to determine why students are not completing/transferring or why they are not continuing. Use this information to develop intervention strategies. Our goal is to retain and graduate/transfer accounting students.”
2. “Market accounting program and courses, especially to Native Hawaiian Students and Underserved Populations; making it known that the degree can be earned through distance education opportunities. Determine if the accounting program should market an online option. Evaluate and support programs willing to offer existing certificates and degrees as an online option.”
3. “Hiring and mentoring a qualified accounting faculty aligns with Performance measure D.1: Recruit, renew and retain a qualified, effective, and diverse faculty, staff, and leadership.”

Results of Action Plan 2014-15:

1. Not implemented as of yet, implementation will require administrative support from college leadership to accomplish. This remains a high priority planning item for the continued success of the program.
1. Developed and instituted revised marketing materials for use in 2015-16 that were created by our Marketing program in the BEaT division. We continue to discuss innovative ways to attract new students into our program(s). We are continuing to evaluate our need for additional on-line options for students. We currently offer every course in at least an online format, and some in both online and F2F formats.

2. We continue to seek this position to be filled and want to hire this person to start in Fall 2016.

Perkins Core indicators:
The program met one indicator and is very close to meeting the other three relevant Perkins Core indicators. The program needs better support to understand the numbers and how they are defined, as well as to understand how to develop strategies to improve our students’ achievement of the core indicators.

Trends and other factors (internal/external):

1. The program is exploring the educational trend of using open source textbooks and eBooks to reduce costs incurred by students. The program continues to use custom publications from publishers which help defray textbook costs for students.

2. The program supports the trend of adopting and assessing student learning outcomes.

3. The program updated its AAS degree requirements and increased pre-requisites to ensure students are doing college level work.

4. The program is offering courses in a condensed 8-week format allowing students to obtain a certificate in a shorter period of time. Unfortunately, the certificates are not classified as accounting.

5. Anticipated changes to the college’s AA degree requirements will be investigated to see if there is opportunity for the program to develop courses or an accounting oriented AA degree.

6. The program supports the articulation of courses throughout the UH system and has changed course titles and descriptions to aid in this effort.

7. A shift toward common accounting standards for U.S. based companies and non-U.S. based companies is increasingly noted in accounting textbooks and course curriculums have been modified to introduce students to these changes. Development of an international business course has potential.

8. Entrepreneurship and growing entrepreneurs is a top trend in community colleges. Accounting faculty teach Ent 120 – Starting a Small Business. An entrepreneurship certificate, which requires Ent 120, was recently developed by the Marketing Program. Faculty is incorporating best practices taken from studies published by the National Association for Community College Entrepreneurship (NACCE) in the online section of Ent 120. Accounting faculty had hoped to attend the 2014 NACCE convention but funding was not available.

9. Social entrepreneurship is another growing trend in education with some universities developing related degrees. Faculty has incorporated an introduction to social entrepreneurship in the Ent 120 online course. Social entrepreneurship could easily align with some of the college's programs, such as Human Services, and faculty hopes to be able to explore these opportunities.

10. The biggest challenge, as stated previously, for the program at this time is filling the open accounting faculty position with someone who can help the program grow and adapt with the changes occurring in accounting, business, education and technology.
Part III. Action Plan

Describe in detail the Program’s overall action plan for the current/next academic year. Discuss how these actions support the College's Mission and can lead to improvement(s) in student learning. Include specific action plans to address any ARPD Health Call scores of “Cautionary” or “Unhealthy,” and any Perkin's Core Indicator(s) for which the Program’s Goal was not met.

Action Plan for 2015-16 includes:

1. Continue conversations about developing a mechanism for tracking students to determine why students are not completing/transferring or why they are not continuing. Use this information to develop intervention strategies. Our goal is to retain and graduate/transfer accounting students.
2. Continue to pursue hiring a new faculty member in the program to be on board and teaching in the fall 2016 term.
3. Begin investigating whether we can develop and offer an A.S. degree modeled along the lines of offerings at Kapi‘olani CC and Leeward CC.

Support for the College’s Mission: The accounting curriculum offers students the challenge of discovering personal strengths and cultivating new and existing skills. The expectations of our students mirror the world of the working community where individuals must exhibit functional communication skills, think and reason effectively, set and achieve goals, and adapt to change.

Part IV. Resource Implications

Please provide a brief statement about any implications of current operating resources for the Program. Budget asks are included in the 3-year Comprehensive Review, except for the following that may be included here: health and safety needs, emergency needs, and/or necessary needs to become compliant with Federal/State laws/regulations. Describe the needed item(s) in detail, including cost(s) and timeline(s). Explain how the item(s) aligns with one or more of the Strategic Initiatives of the Hawai‘i Community College 2015-2021 Strategic Plan. Identify and discuss how the item(s) aligns with the Initiative’s Goal, Action Strategy, and Tactic.  

Current operating resources are adequate. No budget asks required for this period.
Part V. Comprehensive Review Information

Please provide a short summary regarding the last comprehensive review for this program. Discuss any significant changes to the Program since the last comprehensive review that are not discussed elsewhere.

N/A: no significant changes since last Comprehensive Review.

Required for ARPD Web Submission: Provide the URL to the specific location of this Unit’s last Comprehensive Review on the HawCC Program/Unit Review website (see link on page 1):
Accounting - ACC

Program Description

Please provide a brief description of your Program. Include your Program Mission statement.

From the catalog: The Accounting program prepares students for entry-level positions. Learning centers on the accounting equation and the accounting cycle, recording financial transactions, and preparing financial statements.

Program Learning Outcomes Upon successful completion, students are prepared to:
• Perform basic accounting tasks and business math skills to maintain accurate accounting systems in for-profit organizations.
• Communicate with stakeholders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.
• Perform basic office functions using standard and emerging technologies.
• Demonstrate, in a work environment, effective self-management through efficient use of time and personal commitments.
• Participate effectively in individual and group decision making.
• Use critical thinking skills to make decisions that reflect legal and ethical standards of the accounting profession.

More about the program: The accounting program is committed to its motto, “where students learn to meet employer expectations.” Workforce Development is the major objective of the program. Secondary objectives include training and providing new opportunities for non-accounting majors, advancement skills training for people in industry and government already employed in the field, and opportunities to increase individual employment potential, personal enrichment, lifelong learning, and effective citizenship through general education.
The curriculum is designed with student learning outcomes foremost. It provides a well-rounded education that prepares students for the world of work and to be contributing members of our society. The use of technology in the Accounting curriculum is extensive. An accounting major learns to use Microsoft Office as well as accounting, tax, and payroll software. In addition, the student will have taken at least one course offered online.

Students may earn an Associate in Applied Science (AAS) degree and/or a Certificate of Achievement (CA). The program also provides prerequisite training for persons wishing to transfer to the business or accounting program at the University of Hawaii at Hilo, University of Hawaii-West Oahu or to other two-year and four-year programs college programs.

**Program Mission:** Accounting is the language of business. No matter the career chosen, success requires managing money and resources intelligently, applying critical thinking and communication skills, and maintaining high standards of professional ethics and personal integrity. Students who enroll in the Hawai‘i Community College Accounting Program learn and develop these skills, competencies and values to become contributing members of society.

**Part VI. Program Student Learning Outcomes**

For all parts of this section, please provide information based on the PLOs (P-SLOs) that were assessed through PLO-aligned course assessments in AY 2014-15.

---

A) Evidence of Industry Validation (CTE Programs)

[General Pre-Professional Programs can skip industry validation.]

Provide documentation that the program has submitted evidence and achieved certification or accreditation from an organization granting certification in an industry or profession. If the program/degree/certificate does not have a certifying body, you may submit evidence of the program’s advisory committee’s/board’s recommendations for, approval of, and/or participation in assessment(s).

Hawaii Community College

Accounting Advisory Council meeting minutes

Meeting held at Imiloa Sky Garden Restaurant

May 6, 2015 @ 11:30 am

**Members present:**
Joel Peralto, HawCC faculty

**Members absent:**
Beth Sanders, HawCC faculty
Keith Marrack, Edward Jones Financial Advisors
Amy Yanagihara, Small Business Specialist, TIH+
Yvonne Egdamin, Yvonne Egdamin CPA
Ann Ha-Ahu, Accounting Manager, HPM
Marla DeMarco, HawCC retired instructor
Pete Van Tuyl, HawCC lecturer
Cristin Gallagher, Assurance Specialist, TIH+
Gaylen Kalipi, Finance and HR Asst., Imiloa Astronomy Center

Members had lunch then meeting was called to order by program coordinator, Joel Peralto, at 12:10 am.

Joel:
- Gave the Council an update on the hiring efforts to fill M. DeMarco’s faculty position. The position has been advertised and interviews conducted twice, in Fall and Spring semesters. Although the interview committee had made a hiring recommendation, the college administration has decided to not fill the full-time position at this time. The position will be re-advertised in Spring 2016.
- Provided current copies of the course syllabi for all of the courses in the Accounting program. Asked that Council members review the syllabi on their own and contact him if they had any questions, comments or suggestions about the courses. Discussion ensued regarding the content of ACC 134, ACC 132, ACC 155 and ACC 255 and how those courses could be used to provide skills the Council members felt were needed in the office environment.
- Provided members with a copy of the 2014-15 program requirements by semester.

Marla:
- Noted a curriculum change for Fall 2015:
  - Acc 193V Cooperative Education – intern job opportunities continue to be limited for students in Accounting – ACC 193V will be moved effective in the Fall into the elective category as an alternative to ACC 132, 134, 130 or ENT 120. Also BTEC 193V was added as an alternate to ACC 193V to provide even more opportunities for the ACC students to get on-the-job experience.

Joel:
- Asked Council members what they felt were the new technologies and skills in their industries. Members felt that students will need to work more in a “paperless” environment. Examples being document scanning and electronic filing of tax returns. Members noted their interns from UH Hilo lack knowledge of basic Excel skills. Discussion ensued about the three courses in HawCC ACC program offered in Excel. Members also noted that student hires are not taking the time on the job to proof their work and confirm their results were valid. Discussion then followed about adding a program like Acrobat Pro to the ACC
program (particularly in the Excel courses) so students would learn how to insert comments, support figures on spreadsheets and tie results to workpapers.

- Course assessment update – assessments for the current year courses are still in process.

For the good of the order:
Joel proposed adding an additional Council meeting in the Fall semester. Members agreed to a tentative meeting in early December. Members thanked Joel for providing the lunch for the meeting.

Meeting adjourned at 1:55 pm
Respectfully submitted:
/s/ Marla DeMarco, secretary pro tem

B) Expected Level of Achievement
For each Course assessed in AY 2014-15: Discuss the rubric(s) standards and the benchmark goal(s) for student success (e.g., “85% of students will achieve Excellent or Good ratings in the assessed activity” or “90% of students will score Meets or Exceeds Standards on the assessment rubric”).

ACC 120: Expected level = 71% or higher will meet or exceed standard

ACC 255: Expected level = 80% or higher will meet or exceed standard on each assessment activity.

C) Courses Assessed
List all Program Courses assessed during AY 2014-15. Also list Program Courses for which a follow-up “Closing the Loop” assessment was implemented in AY 2014-15.

<table>
<thead>
<tr>
<th>Assessed Course Alpha, No., &amp; Title</th>
<th>Semester assessed</th>
<th>PLO-aligned CLOs that were assessed</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 120</td>
<td>Fall 2014</td>
<td>CLOs # 1 through #8; aligned to PLOs #1, 2, 3, &amp; 6.</td>
</tr>
<tr>
<td>ACC 255</td>
<td>Fall 2014</td>
<td>CLOs # 1 &amp; #2: aligned to PLOs #1, 2, 3, &amp; 6.</td>
</tr>
<tr>
<td>“Closing the Loop” Assessments Alpha, No., &amp; Title</td>
<td>Semester</td>
<td>PLO-aligned CLOs that were assessed</td>
</tr>
</tbody>
</table>
D) Assessment Strategy/Instrument

For each Course assessed in AY 2014-15, provide a brief description of the assessment strategy, including the type of student work or activity assessed how and when the assessment was conducted, how and why assessed artefacts were selected, and how the artefacts were analyzed.

ACC 120: Students were assessed on a comprehensive mini-practice set. Description of rubric provided in original assessment plan document.

ACC 255: Students were assessed on assignment M2, service company financial statement; and assignment P15, financial ratio analysis. Copies of rubrics were included in the original assessment plan document.

E) Results of Program Assessment

For each Course assessed in AY 2014-15, provide a summative description of the assessment results. Discuss how these results collectively demonstrate achievement of the Program’s Learning Outcomes and support the College’s Mission.

ACC 120: Results unavailable at this time. Program faculty will continue to research where these results were filed.

ACC 255: Results unavailable at this time. Program faculty will continue to research where these results were filed.

F) Other Comments: Include any additional information that will help clarify the assessment results. Include comparisons to any applicable College or Program standards, or to any national standards from industry, professional organizations, or accrediting associations. Include, if relevant, a summary of student survey results, CCSSE, e-CAFE, graduate-leaver surveys, special studies, or other assessment instruments used.

N/A
G) Next Steps

Based on the Program’s overall AY 2014-15 assessment results, describe the Program’s intended next steps to enhance instruction in order to improve student learning. Instructional changes may include, for example, revision to curriculum, teaching methods, learning outcome statements, student support, and other options. Please note here if proposed changes will involve Program and/or Course modifications requiring approval.

- Accounting program faculty will review and revise all CLOs for all Accounting program courses and the PLOs for the program.
- Due to the accelerated developmental ed initiative, ACC will be looking at its math course, BUSN 189, this year to see if we need revision, including the possibility of a co-req course.

Part VII. Cost Per SSH

Please provide the following values used to determine the total fund amount and the cost per SSH for your program:

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Funds</td>
<td>$______</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>$______</td>
</tr>
<tr>
<td>Other Funds</td>
<td>$______</td>
</tr>
<tr>
<td>Tuition and Fees</td>
<td>$______</td>
</tr>
</tbody>
</table>

Part VIII. External Data

If your program utilizes external licensures, enter:

Number sitting for an exam   _____
Number passed                 _____
[If your program does not utilize external licensures, skip Part IX.]